



Revenue Information Bulletin No. 09-005

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Individual Income Tax

Individual Income Tax Filing Extensions

Beginning with the 2008 income tax return, due in 2009, individual taxpayers who need additional time to file their Louisiana individual income tax returns will need to either request a specific state individual income tax filing extension or submit a paper copy of the taxpayer's Federal Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. Regardless of which option is used, all extension requests must be made on or before the return's due date. The return's due date is May 15th for calendar year filers, and the 15th day of the fifth month following the close of the taxable year for fiscal year filers.

Background

The secretary of revenue is authorized, but not required, to accept an extension of time to file a federal income tax return as an extension of time to file a Louisiana income tax return. It has been the Louisiana Department of Revenue (LDR) practice in past years to use this authorization to accept federal extensions, with copies of the federal extensions submitted with the Louisiana return. The evolution of technology has allowed the IRS to grant federal extensions electronically, with a notation made to the taxpayer's IRS account and no paper extension issued to the taxpayer. The increased use of "paperless" federal extensions has made it impossible for taxpayers to attach a copy of the federal extension to their state returns. At the same time, increased use of technology by the LDR has made obtaining a state extension via the Internet possible.

Extension Requests

To obtain a state individual income tax filing extension, taxpayers must make the request on or before the tax return's due date. Extensions may be requested by:

- a. Submitting an Application for Extension of Time to File Louisiana Individual Income Tax, Form 2868 available on the Department of Revenue's web site at www.revenue.louisiana.gov;
- b. Requesting the extension electronically via the Department of Revenue's web site at www.revenue.louisiana.gov;
- c. Submitting a paper copy of the IRS Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, Form 4868; or,
- d. Submitting the federal extension to the LDR by "checking the box" on an electronically-filed return.

A special mail box providing a specific address to receive mailed copies of the state and federal extensions will be provided soon.

A state individual income tax filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due. To avoid interest and penalty assessments, estimated taxes should be paid on or before the original due date.

Questions should be addressed to the Taxpayer Services Division at (225) 219-0067.

Cynthia Bridges
Secretary

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